

**CITY OF NEWTON  
PURCHASING DEPARTMENT**

***CONTRACT FOR COMPTROLLER***

**REQUEST FOR PROPOSALS  
FINANCIAL AUDIT SERVICES  
*RFP #14-64***

**Proposal Due Date: January 9, 2014 at 2:00 p.m.**

**DECEMBER 2013**

**Setti D. Warren, Mayor**

**CITY OF NEWTON, MASSACHUSETTS**  
**FINANCIAL AUDIT SERVICES**  
**TABLE OF CONTENTS**

	<u>Page #</u>
Cover Sheet	1
Table of Contents	2
Part I. Request for Competitive Proposers	3
• Information Furnished to Proposers	3
○ General Information	3
○ Description of Financial Records	4
○ Required Services	5
○ Timing Considerations	6
○ City Responsibilities	7
○ Billings	8
○ Additional Information	8
Part II. Information to be Supplied by Proposers	8
• Equal Opportunity & Local Opportunity Provisions	10
Part III. Schedule for Selection of Public Accounting Firm	11
Part IV. Audit Services Proposal Rule For Award and Comparative Evaluation Criteria	12
○ Auditor Level Experience	12
○ Firm Municipal Audit Experience	12-13
○ Size of Municipalities Audited	13
○ CAFR Experience	13
Part V. Price Proposal Sheets	14-15
Part VI. Required Forms from City of Newton to be included with Price Proposal	
• Qualifications and References Form	16-17
• Certificate of Non-Collusion	18
• Debarment Letter	19
• IRS Form W-9	20
Part VII. Contract Forms (not necessarily the finalized version)	22-26

**END OF SECTION**

**CITY OF NEWTON, MASSACHUSETTS**  
**REQUEST FOR COMPETITIVE PROPOSALS**  
**INDEPENDENT FINANCIAL AUDIT SERVICES**  
**Fiscal Years 2014 through 2018**

*Although this Proposal is exempt from the requirements of Massachusetts General Laws Chapter 30B, Uniform Procurement Law, M.G.L. c. 30B, §1(b)(15), the City has elected to procure services using a sealed competitive process. The City reserves the right to modify the terms hereof and select any proposer it deems the most advantageous. The only terms of this procurement are those set forth herein.*

The City of Newton, Massachusetts invites qualified public accounting firms, licensed to practice in the Commonwealth of Massachusetts and with prior experience in the municipal financial statement audits of organizations similar to the City of Newton, to submit written fix-fee proposals to conduct the annual financial audit of the year-end Comprehensive Annual Financial Report; audit the City's federal awards; prepare a management letter with recommendations for cost-beneficial improvements in the City's financial reporting and controls over financial reporting ; and to perform agreed upon procedures related to the Newton Public School's End of Year Report for the next five fiscal years, in accordance with the specifications summarized below.

The quoted fee shall be all-inclusive for all required services. The City expects to award the contract to the public accounting firm that is responsible and responsive (as defined in M.G.L. c. 30B, §2) to the City's requirements, that proposes the most reasonable fee structure for the next five year period, and is otherwise determined to be the most advantageous proposer, as determined by the City.

**I INFORMATION FURNISHED TO PROPOSERS:**

**General Information**

The City of Newton has a population of approximately 84,615; occupies a land area of approximately 18.33 square miles; and has a fiscal year 2014 operating budget of \$390.5 million (inclusive of the General Fund; Community Preservation Fund; Stormwater Management Fund; Sanitary Sewer Fund; and Water Fund).

The City is governed under a home-rule charter, which vests executive responsibility with a Mayor, who is elected for a (4) year term. The Mayor currently has two principal deputies – a Chief Financial Officer and a Chief Operating Officer. All Department heads except for the City Clerk/Clerk of the Board and the City Comptroller are appointed by, and serve at the pleasure of the Mayor. Legislative and oversight responsibilities are vested in a (24) member Board of Aldermen, who are elected for (2) year terms. The Board of Aldermen appoints the City Clerk/Clerk of the Board and City Comptroller for (2) year terms.

The senior financial management team of the City consists of the Chief Financial Officer; the Treasurer/Collector; the Director of Assessment Administration; the School Director of Finance; the Chief Procurement Officer; the Director of Financial Information Systems; and the City Comptroller. An (8) member Finance Committee of the Board of Aldermen serves as the principal financial oversight body, and is assisted by a separate Financial Audit Advisory Committee consisting of four members of the Board of Aldermen; one School Committee member; and four Newton residents with financial expertise. For external financial reporting purposes the City currently reports on (3) major governmental funds and (16) non-major governmental funds; two enterprise funds; (4) internal service funds; and (13) fiduciary funds.

In addition to the City, the reporting entity consists of a defined benefit Contributory Retirement System, which had net assets of \$254.2 million at December 31, 2012. A (5) member Retirement Board and two staff members administer the Retirement System. All System assets are invested with the Massachusetts Pension Reserve Investment Trust except for a small real estate limited partnership position and the System's temporarily idle cash, which is held in a separate MMDT account with the State Treasurer. The Board contracts for an annual actuarial valuation of the system's liabilities and strictly follows an approved funding schedule. The Retirement System administrator prepares monthly financial reports for the Retirement Board and the City Comptroller's Office prepares year-end external financial statements and notes for the Retirement System.

The City currently has two discretely presented component units of the reporting entity - the Newton Community Development Authority (formerly the Newton Redevelopment Authority); and the Newton Commonwealth Golf Foundation. The Newton Community Development Authority (NCDA) was created by Chapter 705 of the Acts of 1975 to develop housing programs for City low and moderate income families, as well as for elderly and handicapped residents of the City. At June 30, 2013, the NCDA had assets of \$4.6 million, of which all but \$81,702 related to various housing development, housing rehabilitation, and economic development loans. Beginning in fiscal year 2011 all NCDA activity was brought onto the City's general ledger and is under the control of the Comptroller. The audit firm will be expected to audit the NCDA as part of the City's audit.

There is no requirement to issue a separate NCDA audit report.

The Newton Commonwealth Golf Foundation (NCGF) was established in 1982 for purposes of overseeing the administration of the Newton Commonwealth Golf Course. The NCGF contracts with a private management company for the operation and care of the golf course. NCGF financial records are maintained by the Treasurer of the NCGF and the NCGF contracts with a separate certified public accountant for the annual audit of the NCGF's financial statements.

The City has prepared a Comprehensive Annual Financial Report since 1998. The most recent audit of the City of Newton and its component units was for the fiscal year ended June 30, 2013. The public accounting firm of Sullivan, Rogers, and Company completed this audit and all annual audits since 2004. There are no qualifications to this audit opinion.

### **Description of Financial Records**

All City accounting records except for parking ticket receivables are maintained in-house.

The City purchased a fully integrated financial and human resources management information system in 1995 from Pentamotion Enterprises, Inc. of Bethlehem, Pennsylvania. The product is currently supported by the SUNGUARD Corporation under the FINANCE PLUS name. The fund accounting; budget preparation; purchasing and requisitioning; and payroll/human resources modules of this system are completely integrated and functioning effectively. These modules are used for all City financial activities, including the disbursement of contributory and non-contributory retirement benefits. Capital asset accounting is done in a Microsoft Excel workbook and the Treasurer's cashbook is maintained in Quickbooks. Tax and utility billings and detailed receivable records are maintained using MUNIS software, which has been electronically bridged to FINANCE PLUS by City Information Technology Department staff. Retirement system membership and financial accounting is done with software provided by Public Technology Group (PTG).

Pdf copies of all purchase orders; paid vendor invoices; payrolls; cash receipt schedules; and journal entries (with supporting detail) are maintained by the City.

Both City and Retirement system accounts are closed on a monthly basis. Complete budgetary basis financial reports are posted on the Comptroller's page of the City web site on a quarterly and annual basis, and monthly updates are posed for selected purposes, as requested by either executive or legislative branches of City government, or deemed important by the City Comptroller.. Annual budgetary basis financial reports are prepared and issued within 60 days after the end of the fiscal year and all state and federal budgetary basis financial reporting is current.

Copies of the City's audited Comprehensive Annual Financial Report, Single Audit Report and Management Letter for June 30, 2013 and for prior years may be down loaded from the City's web-site at <http://www.newtonma.gov/gov/comptroller/audrep.asp>.

### **Required Services**

Required services consist of:

1. An independent financial audit of the City's Comprehensive Annual Financial Report and federal awards programs for each of the next five fiscal years. The audit must be conducted in accordance with auditing standards generally accepted in the U.S., Government Auditing Standards promulgated by the Comptroller General of the U.S.; the Single Audit Act Amendments of 1996 and the provisions of OMB Circular A-133.
2. Completion of the Massachusetts Department of Elementary and Secondary Education's Report on Applying Agreed Upon Procedures over compliance applicable to Massachusetts School Districts' End of Year Pupil and Financial Report for each of the next five fiscal years.
3. Completion of a written management letter, which shall identify any control deficiencies not considered significant deficiencies observed during the course of the annual financial statement audit and recommended cost-effective steps to correct or eliminate the control deficiencies. It is expected that all management letter recommendations will be based upon an independent analysis by the auditor that supports the notion that the benefit(s) associated with recommendations will exceed costs associated with implementation. Prior to the completion of the management letter, the auditor shall meet with the Comptroller and the head of each department for which there is a management letter comment and recommendation to review the findings and recommendation in detail. The final copy of the management letter shall contain printed responses from the head of each department or senior management official for which there is a management recommendation, along with a recommended implementation plan.
4. In addition to completing the annual audit, the accounting firm shall be available during normal business hours, throughout the contract period, to provide the City with advice and guidance on financial accounting and reporting issues. The accounting firm will also be expected to keep the City staff informed requirements of all new accounting and financial reporting pronouncements of the Governmental Accounting Standards Board; the United States Office of Management and Budget; and the Commonwealth of Massachusetts and provide sufficient training to City staff for them to effectively meet their responsibilities under all such new requirements. It is expected that the successful proposer will designate a senior staff member, at the manager or partner level, who will be responsible for responding to City phone calls and e-mail communications within one business day.

All audit work-papers that are the property of the auditors shall be considered public records and shall be retained for a period of time designated by the Commonwealth of Massachusetts's Supervisor of Public Records. Work-papers shall be available for examination or duplication without charge to authorized City personnel, representatives of Federal or State Agencies upon request of that Agency or the City in accordance with Federal Law, State Law and other regulations. Working papers will also be made available for examination, at no charge, or duplication, at a reasonable charge, to subsequent auditors engaged by the City.

Deliverables shall consist of:

1. (35) printed and bound copies of the audited annual Comprehensive Annual Financial Report, including the necessary audit opinion letters.
2. (1) unbound copy of the Comprehensive Annual Financial Report.
3. (1) electronic pdf file containing the Comprehensive Annual Financial Report.
4. (35) printed and bound copies of the federal single audit report, including necessary audit opinion letters and (1) pdf copy.
5. (35) printed and bound copies of the annual management letter and (1) pdf copy.
6. (10) printed and bound copies of the Massachusetts Department of Education's Report on Applying Agreed –Upon Procedures over compliance Applicable to Massachusetts School Districts' End of Year Pupil and Financial Report.

The auditors shall be responsible for distribution of copies of all reports to state and federal regulatory and oversight agencies.

Senior representatives of the firm shall meet four to six times per year with the City's Financial Audit Advisory Committee; conduct an annual audit planning conference with the Comptroller at least one month prior to the start of each audit; shall provide the Comptroller with weekly progress reports during the course of both preliminary and final audit field work; and shall be available to make a formal presentations of the results of the audit to the Finance Committee of the Board of Aldermen, and to the Mayor and/or School Committee.

### **Timing Considerations**

Qualified public accounting firms wishing to submit a formal proposal for providing independent audit services to the City of Newton for the next (5) years should forward (15) copies of their proposal to:

Chief Procurement Officer  
City of Newton  
Room 204  
1000 Commonwealth Avenue  
Newton, Massachusetts 02459

not later than 2:00 P.M. (Eastern Standard Time) on **Thursday, January 9, 2014**. All proposals must be in a sealed envelope and clearly marked "City of Newton Audit Services Proposal."

Any proposals received after 2:00 P.M. will not be accepted. In the event that Newton City Hall or the Purchasing Department is closed on the date or at the time that proposals are due, the date and time for receipt of bids shall be on the next business day following that the Newton City Hall and the Purchasing Department are open.

Proposers shall promptly notify the City of any ambiguity, inconsistency, or error which they may discover upon examination of the Contract Documents, the site, and local conditions. Any request for clarification or interpretation of this Request For Competitive Proposals (RFP) written request to the *Chief Procurement Officer*, at [purchasing@newtonma.gov](mailto:purchasing@newtonma.gov) or via facsimile (617) 796-1227. The City will only answer such requests if received **by Friday, January 3, 2014 at 12:00 noon**. Interpretation, correction, or change in the RFP will be made by addendum which will become part thereof. The City will not be held accountable for any oral communication. Addenda will be emailed to every individual or firm on record as having taken a copy of the RFP.

**Proposers contacting ANY CITY EMPLOYEE regarding this RFP, outside of the Purchasing Department, once the RFP has been released, may be disqualified from the procurement process.**

Members of the Financial Audit Advisory Committee and Finance Committee of the Board of Aldermen will jointly interview all responsive and responsible proposers during the months of January and February and will recommend appointment of the independent auditor to the full Board of Aldermen (the appointing authority for the auditors). The City intends to award the audit services contract to the firm making the most responsive proposal at the most reasonable fee during March of 2014.

The City expects the preliminary audit work, including the audit of the Newton Contributory Retirement System, to begin on or about April 1 of each year (except during the initial year of the contract, when preliminary audit work may begin as late as May 15), and to be completed not later than June 30 of each year. No audit work is to be undertaken during the July 1 to August 15 time frame. The City would expect the audit of the financial statements, notes, and Management Discussion & Analysis (MD&A) components of the Comprehensive Annual Financial Report to begin between September 1 and September 15 of each contract year, and that field work would be completed and the final deliverables provided to the City not later than November 30 of each contract year. Presentations of the results of the audit are expected to be made to the Audit Advisory Committee and Finance Committee of the Board of Aldermen not later than December 15 of each contract year.

### **City Responsibilities**

The City of Newton will provide the successful accounting firm with the following assistance in the completion of the annual audit:

Copies of the City's Budgetary Basis Annual Financial Report and files used in the preparation of the document.

A budgetary basis trial balance for all general ledger, revenue, and expenditure ledger accounts.

Adjusting journal entries, with supporting documentation, necessary for the preparation of fund financial statements.

Schedules and supporting documentation for the allocation of all expenses necessary for the preparation of government-wide financial statements.

Tables and supporting documentation for note disclosures.

MD&A

Schedule of federal financial assistance.

Written confirmation documents for mailing by the accounting firm.

Pdf copies of all necessary records and documents for audit papers, including tax recap sheet; appropriations orders; cash reconciliation; and debt statements. As time permits, the City will also assist in the pulling and filing of invoices and other source documents. Depending upon Comptroller's Office work schedules, there may be times when the accounting firm will have to take responsibilities for these activities.

### **Billings**

Progress payments may be billed monthly for actual services rendered to date. The City will not pay more than 2/3 of the annual contract value until the final report is delivered and the final presentation has been made to the Finance Committee of the Board of Aldermen.

### **Additional Information**

If it becomes necessary to revise any part of this RFP or otherwise provide additional material information, an addendum or addenda will be issued by the City and furnished to all firms that have received a copy of this document.

All proposals become the property of the City of Newton and are subject to disclosure as required by Massachusetts General Laws and the ordinances and regulations of the City of Newton.

The City is not and will not be liable for any cost(s) incurred by in the preparation of responses to this RFP.

The City reserves the right to reject any and all proposals if it is determined to be in the best interests of the City of Newton.

## **II INFORMATION TO BE SUPPLIED BY PROPOSERS:**

In order to simplify the evaluation process and obtain maximum comparability, the City requires that all responses to this RFP be organized in the manner described in this section. Any material deviation from this format may result in disqualification of the proposal.

- A) Title Page
  - RFP Title
  - Name of Proposer
  - Address and telephone number of proposer
  - Name of primary contact
  - Submission date



B) Letter of Transmittal

Briefly state the proposer's understanding of the work to be performed and make a positive commitment to complete all work and deliver all written reports within the specified time frames.

Specify an all-inclusive fixed fee for each engagement year, and state that your proposal is valid for a period of (90) days.

The letter must be signed by an individual authorized to contractually bind your firm (please provide written evidence of the authorization).

C) Table of Contents

Include a clear identification of the material by section, and page number.  
The following sections are required:

D) Professional Experience

Describe your Massachusetts municipal auditing experience during the past five year period. Identify the specific partner, and staff that will be assigned to this engagement and provide copies of the resumes of each. Each resume must identify specific Massachusetts municipal audit experience, by client name and the time period, and provide a description of the nature of audit services provided by each individual expected to be assigned to the Newton audit.

Provide a description of your firm's municipal auditing continuing education program, including any continuing education and training that you provide to clients.

Describe the professional quality control program employed by your firm for municipal audits. Please include a copy of the results of the last professional peer review of your firm.

Provide the name, address, and telephone number of at least (3) Massachusetts municipal audit client references in organizations of similar size and complexity as the City of Newton that the City can contact.

Identify any Massachusetts government clients lost over the previous three years and prove an explanation for each as to the primary reasons why you believe they discontinued your services.

Provide evidence of staff experience in federal A-133 audits.

E) Audit Approach

State the proposer's understanding of the services to be performed and the work products to be delivered.

Submit a detailed work plan, including time estimates and staffing requirements for each major component of the engagement. Please include a brief description of the specific audit procedures that you anticipate using in each segment of the audit (cash; revenue; expenditures; etc.).

Provide a description of the additional services that your firm would be willing to provide to the City, in connection with the audit, but at no additional cost, including a description of the process that will be used to provide City staff with continuing education and training on new financial reporting requirements of the Governmental Accountings Standards Board.

F) Compensation

State the estimated number of hours, which you expect to commit, by staff level, for each component of the engagement, by year.

The proposal must include the annual, all-inclusive fixed fee for each engagement year in the form Price Proposal For Financial Audit Services, attached.

G) Additional Information

Please provide any additional information, not specifically requested, but which you believe would be useful to the City in evaluating your proposal. We would appreciate any comments or observations that you might have about specific improvements which you would recommend in the City's budgetary basis and/or external financial reporting.

### **EQUAL OPPORTUNITY AND LOCAL OPPORTUNITIES PROVISIONS**

The work covered by this RFP is assisted by Federal funds under Title I of the Housing and Community Development Act of 1974, as amended, and is subject to the provisions listed below. Respondents understand and agree to adhere to the following provisions, including filing, reporting and workforce statements, as applicable.

#### **EQUAL OPPORTUNITY**

Title VI, Civil Rights Act of 1964, as amended

Section 109, Housing and Community Development Act of 1974, as amended

Title VIII, Civil Rights Act of 1968, as amended.

Executive Order # 11063

Executive Order # 11246

*The City of Newton is an Equal Opportunity Contractor*

**CITY OF NEWTON, MASSACHUSETTS  
FINANCIAL AUDIT SERVICES  
SCHEDULE FOR SELECTION OF PUBLIC ACCOUNTING FIRM  
TO PERFORM THE ANNUAL FINANCIAL AUDIT FOR  
Fiscal Years 2014 – 2018**

- Finalize Request for Competitive Proposal Document – December 2, 2013
- Docket item before Board of Aldermen for Selection of Independent Financial Auditor for the next five year period – December 2, 2013
- Issue Request for Competitive Proposals Document – December 12, 2013
- Audit Services Proposals Due – January 9, 2014
- Distribution of Audit Services Proposals to Finance Committee & Financial Audit Advisory Committee – January 10, 2014.
- Finance Committee/Financial Audit Advisory Committee Interviews – January 13 – February 10, 2014 (prior to the start of the Finance Committee regular business meeting)
- Finance Committee vote on recommended audit firm to full Board of Aldermen – February 24, 2014
- Board of Aldermen vote to select audit firm – March 3, 2014
- Engagement letter/contract signing – March 24, 2014 – March 31, 2014
- Preliminary audit work begins – April/May 2014
- Final audit work begins – September 2014

**CITY OF NEWTON, MASSACHUSETTS  
FINANCIAL AUDIT SERVICES  
AUDIT SERVICES PROPOSAL RULE FOR AWARD  
AND COMPARATIVE EVALUATION CRITERIA**

**Rule For Award**

The contract will be awarded to that proposer deemed by the Board of Alderman of the City of Newton to have submitted the most advantageous proposal taking into consideration all relevant information, including without limitation the proposers' technical and price proposals and the results of any and all interviews. The City reserves the right to reject any and all proposals if determined to be in the best interests of the City.

**Evaluation of Proposals**

All proposals will be reviewed by an Evaluation Committee made up of members of the City of Newton's Financial Audit Advisory Committee. Proposals that meet the RFP's minimum requirements will be evaluated in accordance with the four comparative evaluation criteria below. Final selection of the most advantageous proposal will be based upon an evaluation and analysis of the information and materials provided pursuant hereto. Each member of the Evaluation Committee will assign a rating of Highly Advantageous, Advantageous, Not Advantageous or Unacceptable to each comparative evaluation criterion.

The evaluations of the Financial Audit Advisory Committee will be submitted to the Chief Procurement Officer (CPO) who will review them and transmit a consolidated evaluation and recommendation to the Finance Committee of the City's Board of Alderman. The Finance Committee make a recommendation to the City's Board of Alderman, which will then award the contract to the proposer that is deemed most advantageous based on price and non-price proposals. The Board of Aldermen shall have full discretion to award the contract and while it may consider the evaluations and recommendations of the evaluators and the CPO, it shall not be bound by either.

The comparative evaluation criteria are as follows:

**A. Auditor Level experience**

**Highly advantageous** – Firms who have more than 3 CPA's who have 10 or more years of experience auditing Massachusetts municipalities.

**Advantageous** – Firms who have 2 CPA's who have at least 10 year or more years of experience auditing Massachusetts municipalities.

**Not advantageous** – Firms with fewer than 2 CPA's who have less than 10 years of experience auditing Massachusetts municipalities.

**B. Firm Municipal Audit experience**

**Highly advantageous** – Firms who have completed 15 or more Massachusetts municipal audits each year for fiscal 2011 through fiscal 2013.

**Advantageous** – Firms who have completed 10 but fewer than 15 Massachusetts municipal audits each year for fiscal 2011 through fiscal 2013.

**Not advantageous** – Firms who have completed less than 10 Massachusetts municipal audits each year for fiscal 2011 through fiscal 2013.

### **C. Size of Municipalities audited**

**Highly advantageous** – Firms who have experience auditing at least 5 Massachusetts municipalities with greater than \$200 million in General Fund revenues for fiscal 2011 through fiscal 2013.

**Advantageous** – Firms who have experience auditing at least 1 Massachusetts municipality with greater than \$200 million in General Fund revenues for fiscal 2011 through fiscal 2013.

**Not advantageous** – Firms who have no experience auditing Massachusetts municipalities with greater than \$200 million in General Fund revenues for fiscal 2011 through fiscal 2013.

### **D. CAFR experience**

**Highly advantageous** – Firms who have experience completing at least 5 Comprehensive Annual Financial Reports for fiscal 2011 through fiscal 2013.

**Advantageous** – Firms who have experience completing at least 1 but fewer than 5 Comprehensive Annual Financial Reports for fiscal 2011 through fiscal 2013.

**Not advantageous** – Firms who have no experience completing a Comprehensive Annual Financial Report for fiscal 2011 through fiscal 2013

**CITY OF NEWTON**

**DEPARTMENT OF PURCHASING**

**PRICE PROPOSAL #14-64 FOR FINANCIAL AUDIT SERVICES**

- A. The undersigned proposes to furnish all services and perform all work in accordance with the Request For Competitive Proposals prepared by the City entitled:

**INDEPENDENT FINANCIAL AUDIT SERVICES**

- B. This proposal includes addenda number(s) \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_,
- C. The contract price(s) will be shall be deemed to be the sum\* of the following.

\* For purposes of comparing the total fee over the proposed 5 year contract term, the City reserves the right to adjust prices of annual fees to present value by applying a discount rate of 2%.

**Comprehensive Annual Financial Report – City of Newton**

Fiscal Year Ended June 30, 2014	\$ _____
Fiscal Year Ended June 30, 2015	\$ _____
Fiscal Year Ended June 30, 2016	\$ _____
Fiscal Year Ended June 30, 2017	\$ _____
Fiscal Year Ended June 30, 2018	\$ _____

SUB TOTAL	\$ _____
-----------	----------

**Federal Single Audit Report (cost per major program)**

Fiscal Year Ended June 30, 2014	\$ _____
Fiscal Year Ended June 30, 2015	\$ _____
Fiscal Year Ended June 30, 2016	\$ _____
Fiscal Year Ended June 30, 2017	\$ _____
Fiscal Year Ended June 30, 2018	\$ _____

SUB TOTAL	\$ _____
-----------	----------

**Department of Education Year-End  
Pupil and Financial Report Compliance  
Review Report**

Fiscal Year Ended June 30, 2014	\$ _____
Fiscal Year Ended June 30, 2015	\$ _____
Fiscal Year Ended June 30, 2016	\$ _____
Fiscal Year Ended June 30, 2017	\$ _____
Fiscal Year Ended June 30, 2018	\$ _____

SUB TOTAL	\$ _____
-----------	----------

Grand Total \_\_\_\_\_ and \$ \_\_\_\_\_  
(Written word) (Numerical)

COMPANY NAME \_\_\_\_\_

- D.** Prompt Payment Discounts. Bidders are encouraged to offer discounts in exchange for an expedited payment. Payments may be issued earlier than the general goal of within 30 days of receipt of the invoice only when in exchange for discounted prices. Discounts will not be considered in determining the lowest responsible bidder.

Prompt Payment Discount \_\_\_\_\_ % \_\_\_\_\_ Days

Prompt Payment Discount \_\_\_\_\_ % \_\_\_\_\_ Days

Prompt Payment Discount \_\_\_\_\_ % \_\_\_\_\_ Days

- E.** The undersigned agrees that, if selected, s/he will within five days (Saturdays, Sundays and legal holidays excluded) after presentation thereof by the City, execute a contract in accordance with the terms of this bid.

The undersigned further certifies under the penalties of perjury that this bid has been made and submitted in good faith and without collusion or fraud with any other person. As used in this section the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club or other organization, entity, or group of individuals.

Date \_\_\_\_\_  
(Name of General Bidder)

BY: \_\_\_\_\_

\_\_\_\_\_  
(Printed Name and Title of Signatory)

\_\_\_\_\_  
(Business Address)

\_\_\_\_\_  
(City, State Zip)

\_\_\_\_\_/\_\_\_\_\_  
(Telephone) (FAX)

\_\_\_\_\_  
(E-mail Address)

**NOTE:** If the bidder is a corporation, indicate state of incorporation under signature, and affix corporate seal; if a partnership, give full names and residential addresses of all partners; if an individual, give residential address if different from business address; and, if operating as a d/b/a give full legal identity. Attach additional pages as necessary.

## CITY OF NEWTON

### BIDDER'S QUALIFICATIONS AND REFERENCES FORM

All questions must be answered, and the data given must be clear and comprehensive. Please type or print legibly. If necessary, add additional sheet for starred items. This information will be utilized by the City for purposes of determining bidder responsiveness and responsibility with regard to the requirements and specifications of the Contract.

1. FIRM NAME: \_\_\_\_\_
2. WHEN ORGANIZED: \_\_\_\_\_
3. INCORPORATED? \_\_\_\_\_ YES \_\_\_\_\_ NO DATE AND STATE OF INCORPORATION: \_\_\_\_\_
4. IS YOUR BUSINESS A **MBE**? \_\_\_\_\_ YES \_\_\_\_\_ NO **WBE**? \_\_\_\_\_ YES \_\_\_\_\_ NO or **MWBE**? \_\_\_\_\_ YES \_\_\_\_\_ NO
- \* 5. LIST ALL CONTRACTS CURRENTLY ON HAND, SHOWING CONTRACT AMOUNT AND ANTICIPATED DATE OF COMPLETION:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- \* 6. HAVE YOU EVER FAILED TO COMPLETE A CONTRACT AWARDED TO YOU?  
\_\_\_\_\_ YES \_\_\_\_\_ NO  
IF YES, WHERE AND WHY?  
\_\_\_\_\_  
\_\_\_\_\_
- \* 7. HAVE YOU EVER DEFAULTED ON A CONTRACT? \_\_\_\_\_ YES \_\_\_\_\_ NO  
IF YES, PROVIDE DETAILS.  
\_\_\_\_\_  
\_\_\_\_\_
- \* 8. LIST YOUR VEHICLES/EQUIPMENT AVAILABLE FOR THIS CONTRACT:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- \* 9. IN THE SPACES FOLLOWING, PROVIDE INFORMATION REGARDING CONTRACTS COMPLETED BY YOUR FIRM SIMILAR IN NATURE TO THE PROJECT BEING BID. A MINIMUM OF FOUR (4) CONTRACTS SHALL BE LISTED. PUBLICLY BID CONTRACTS ARE PREFERRED, BUT NOT MANDATORY.  
  
PROJECT NAME: \_\_\_\_\_



OWNER: \_\_\_\_\_  
CITY/STATE: \_\_\_\_\_

DOLLAR AMOUNT: \$ \_\_\_\_\_ DATE COMPLETED: \_\_\_\_\_  
PUBLICLY BID? \_\_\_\_\_ YES \_\_\_\_\_ NO  
TYPE OF WORK?: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_ TELEPHONE #: (\_\_\_\_) \_\_\_\_\_  
CONTACT PERSON'S RELATION TO PROJECT?: \_\_\_\_\_  
(i.e., contract manager, purchasing agent, etc.)

PROJECT NAME: \_\_\_\_\_  
OWNER: \_\_\_\_\_  
CITY/STATE: \_\_\_\_\_  
DOLLAR AMOUNT: \$ \_\_\_\_\_ DATE COMPLETED: \_\_\_\_\_  
PUBLICLY BID? \_\_\_\_\_ YES \_\_\_\_\_ NO  
TYPE OF WORK?: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_ TELEPHONE #: (\_\_\_\_) \_\_\_\_\_  
CONTACT PERSON'S RELATION TO PROJECT?: \_\_\_\_\_  
(i.e., contract manager, purchasing agent, etc.)

PROJECT NAME: \_\_\_\_\_  
OWNER: \_\_\_\_\_  
CITY/STATE: \_\_\_\_\_  
DOLLAR AMOUNT: \$ \_\_\_\_\_ DATE COMPLETED: \_\_\_\_\_  
PUBLICLY BID? \_\_\_\_\_ YES \_\_\_\_\_ NO  
TYPE OF WORK?: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_ TELEPHONE #: (\_\_\_\_) \_\_\_\_\_  
CONTACT PERSON'S RELATION TO PROJECT?: \_\_\_\_\_  
(i.e., contract manager, purchasing agent, etc.)

PROJECT NAME: \_\_\_\_\_  
OWNER: \_\_\_\_\_  
CITY/STATE: \_\_\_\_\_  
DOLLAR AMOUNT: \$ \_\_\_\_\_ DATE COMPLETED: \_\_\_\_\_  
PUBLICLY BID? \_\_\_\_\_ YES \_\_\_\_\_ NO  
TYPE OF WORK?: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_ TELEPHONE #: (\_\_\_\_) \_\_\_\_\_  
CONTACT PERSON'S RELATION TO PROJECT?: \_\_\_\_\_  
(i.e., contract manager, purchasing agent, etc.)

10. The undersigned certifies that the information contained herein is complete and accurate and hereby authorizes and requests any person, firm, or corporation to furnish any information requested by the City in verification of the recitals comprising this statement of Bidder's qualifications and experience.

DATE: \_\_\_\_\_ BIDDER: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

## **CERTIFICATE OF NON-COLLUSION**

Pursuant to the requirements of M.G.L. c.30B, §10, the undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word “person” shall mean any natural person, business, partnership, corporation, union, committee club, or other organization, entity, or group or individuals.

\_\_\_\_\_  
(Signature of individual)

\_\_\_\_\_  
Name of Business



**Request for Taxpayer  
Identification Number and Certification**

**Give form to the  
requester. Do not  
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input checked="" type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
or
Employer identification number

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶	Name
------------------	----------------------------	--------	------

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

## **CONTRACT FORMS**

The awarded bidder will be required to complete and submit documents substantially similar in form to the following.

These forms may need to be modified on account of changed circumstances, and are provided for informational purposes only.

## CITY - CONTRACTOR AGREEMENT

CONTRACT NO. C- \_\_\_\_\_

THIS AGREEMENT made this \_\_\_\_ day of \_\_\_\_\_ in the year Two Thousand and Thirteen by and between the CITY OF NEWTON, a municipal corporation organized and existing under the laws of the Commonwealth of Massachusetts, hereinafter referred to as the CITY, acting through its Chief Procurement Officer, but without personal liability to him, and

hereinafter referred to as the CONTRACTOR.

The parties hereto for the considerations hereinafter set forth agree as follows:

- I. SCOPE OF WORK.** The Contractor shall furnish all labor, materials and equipment, and perform all work required in strict accordance with the Contract Documents for the following project:

### FINANCIAL AUDIT SERVICES

- II. CONTRACT DOCUMENTS.** The Contract documents consist of the following documents, which are either attached to this Agreement or are incorporated herein by referenced:

- a. This CITY-CONTRACTOR Agreement;
- b. The City's Request For Proposals #14-64 issued by the Purchasing Department;
- c. The Project Manual, including the General Conditions for Financial Audit Services, including The Instructions To Bidders; General Conditions; Special Conditions; MBWE Requirements, Wage Rate Requirements and Wage Rate Schedule(s) including any updated prevailing wage rate schedules if applicable; and any related documents referenced therein;
- d. Addenda Number(s) \_\_\_\_\_;
- e. The Proposal of the CONTRACTOR submitted for this Project and accompanying documents and certifications;
- f. Certificate(s) of Insurance and surety bond(s) submitted by the CONTRACTOR in connection with this Project;
- g. Duly authorized and executed Amendments, Change Orders or Shipping Orders issued by the CITY after execution of this CITY-CONTRACTOR Agreement.

This CITY-CONTRACTOR Agreement, together with the other documents enumerated in this Article, constitute the entire Agreement between the CITY and the CONTRACTOR in connection with the Project.

- III. PRIORITY OF DOCUMENTS.** In the event of inconsistency between the terms of this CITY -CONTRACTOR Agreement and the Project Manual, the terms of this Agreement shall prevail.

- IV. APPLICABLE STATUTES.** All applicable federal, state and local laws and regulations are incorporated herein by reference and the Contractor agrees to comply with same.

- V. CONTRACT TERM.** The term of the awarded contract shall extend from the date of execution through November 30, 2018.
- VI. AUTHORIZATION OF AND PAYMENT FOR WORK PERFORMED.** The execution of this contract does not constitute a notice to proceed or authorization to perform work. No work shall be commenced unless authorized by a written Work Order prepared by City of Newton Information Technology Department specifying the work to be performed. The Contractor will be paid following completion and acceptance of the work authorized in accordance with the Contract. The City will use best efforts to pay within thirty (30) days of receipt of an invoice for the work authorized or acceptance of the work whichever date is later.
- VII. RESPONSIBILITY FOR THE WORK/INDEMNIFICATION.** The Contractor shall take all responsibility for the work, and shall take all precautions for preventing injuries to persons and property in or about the work and shall defend, indemnify and hold the City harmless from all loss, cost, damage or expense arising from injuries to persons or property in or about the work. The Contractor shall be responsible for any damage which may be caused by the failure or insufficiency of any temporary works. He shall effectively protect his work and shall be liable for all damage and loss by delay or otherwise caused by his neglect or failure so to do.
- VIII. WARRANTY.** Except as may be otherwise provided in the Project Manual, the Contractor shall replace, repair or make good, without cost to the City, any defects or faults arising within one (1) year after date of acceptance of work and materials furnished hereunder (acceptance not to be unreasonably delayed) resulting from imperfect or defective work done or materials furnished by the Contractor.
- IX. PATENT INDEMNIFICATION.** The Contractor agrees to assume the defense of and shall indemnify and save harmless the City and all persons acting for or on behalf of it from all suits and claims against them, or any of them, arising from or occasioned by the use of any material, equipment or apparatus, or any part thereof which infringes or is alleged to infringe on any patent rights. In case such material, equipment or apparatus, or any part thereof, in any such suit is held to constitute infringement, the Contractor, within a reasonable time, shall at its own expense, and as the City may elect, replace such material, equipment or apparatus with non-infringing material, equipment or apparatus, or remove the material, equipment, or apparatus and refund the sums paid therefor.
- X. ASSIGNMENT/SUB-CONTRACTING.** The Contractor agrees that he will not sell, assign or transfer this Contract or any part thereof or interest therein without the prior written consent of the City.
- XI. TERMINATION.** If the work to be done under this Contract shall be abandoned, or if this Contract or any part thereof shall be assigned or transferred, without the previous written consent of the City, or if the Contract or any claim hereunder shall be assigned by the Contractor otherwise than as herein specified, or if at any time the City determines that the conditions herein specified as to the rate of progress are not fulfilled, or that the work or any part thereof, is unnecessarily or unreasonably delayed, or that the Contractor has violated any of the provisions of this Contract, the City may terminate this Contract and/or notify the Contractor to discontinue such work or such part thereof as the City may designate, and the City may thereupon by agreement or otherwise, as it may determine, complete the work, or any part thereof; and for such completion the City for itself or for its Contractor may take possession of and use or cause to be used in the completion of the work thereof any of such materials, apparatus, machinery, implements, and tools of every description as may be found upon said work. Termination pursuant to this paragraph shall not entitle the Contractor to any claim for damages on account thereof, nor shall it relieve the Contractor of any liability under this Contract.
- XII. GOVERNING LAW.** This Contract shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts.
- XIII. SEVERABILITY.** The provisions of this Contract are severable. If any section, paragraph, clause or provision of this Contract shall be finally adjudicated by a court of competent jurisdiction to be invalid, the remainder of this Contract shall be unaffected by such adjudication and all of the remaining provisions of this Contract shall remain in full force and effect as though such section, paragraph, clause or provision, or any part thereof so adjudicated to be invalid, had not been included herein, unless such remaining provisions, standing alone, are incomplete and incapable of being executed in accordance with the intent of the parties to this Contract.
- XIV. AMENDMENTS TO THIS CONTRACT.** This Contract may not be amended except in writing executed in the same manner as this CITY-CONTRACTOR Agreement.

IN WITNESS WHEREOF, the parties have caused this instrument to be executed under seal the day and year first above written.

**CONTRACTOR**

By \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

*Affix Corporate Seal Here*

City funds are available in the following  
account:

0110401-530201 -

I further certify that the Mayor, or his designee,  
is authorized to execute contracts and approve  
change orders.

By \_\_\_\_\_

*Comptroller of Accounts*

Date \_\_\_\_\_

**CITY OF NEWTON**

By \_\_\_\_\_

*Chief Procurement Officer*

Date \_\_\_\_\_

By \_\_\_\_\_

*Comptroller*

Date \_\_\_\_\_

Approved as to Legal Form and Character

By \_\_\_\_\_

*Associate City Solicitor*

Date \_\_\_\_\_

**CONTRACT AND BONDS APPROVED**

By \_\_\_\_\_

*Mayor or his designee*

Date \_\_\_\_\_



## CERTIFICATE OF AUTHORITY - CORPORATE

1. I hereby certify that I am the Clerk/Secretary of \_\_\_\_\_  
(insert full name of Corporation)
2. corporation, and that \_\_\_\_\_  
(insert the name of officer who signed the **contract and bonds.**)
3. is the duly elected \_\_\_\_\_  
(insert the title of the officer in line 2)
4. of said corporation, and that on \_\_\_\_\_  
(insert a date that is ***ON OR BEFORE*** the date the officer signed the **contract and bonds.**)

at a duly authorized meeting of the Board of Directors of said corporation, at which all the directors were present or waived notice, it was voted that

5. \_\_\_\_\_ the \_\_\_\_\_  
(insert **name** from line 2) (insert **title** from line 3)

of this corporation be and hereby is authorized to execute contracts and bonds in the name and on behalf of said corporation, and affix its Corporate Seal thereto, and such execution of any contract of obligation in this corporation's name and on its behalf, with or without the Corporate Seal, shall be valid and binding upon this corporation; and that the above vote has not been amended or rescinded and remains in full force and effect as of the date set forth below.

6. ATTEST: \_\_\_\_\_ *AFFIX CORPORATE*  
(Signature of **Clerk or Secretary**)\* *SEAL HERE*
7. Name: \_\_\_\_\_  
(Please print or type name in line 6)\*
8. Date: \_\_\_\_\_  
(insert a date that is ***ON OR AFTER*** the date the officer signed the **contract and bonds.**)

\* The name and signature inserted in lines 6 & 7 must be that of the Clerk or Secretary of the corporation.

## CERTIFICATION OF TAX COMPLIANCE

Pursuant to M.G.L. c.62C, §49A and requirements of the City, the undersigned acting on behalf of the Contractor certifies under the penalties of perjury that the Contractor is in compliance with all laws of the Commonwealth relating to taxes including payment of all local taxes, fees, assessments, betterments and any other local or municipal charges (unless the Contractor has a pending abatement application or has entered into a payment agreement with the entity to which such charges were owed), reporting of employees and contractors, and withholding and remitting child support.\*

\_\_\_\_\_  
\*\*Signature of Individual  
or Corporate Contractor (Mandatory)

\_\_\_\_\_  
\*\*\* Contractor's Social Security Number  
(Voluntary) or Federal Identification Number

Print Name: \_\_\_\_\_

By: \_\_\_\_\_  
Corporate Officer  
(Mandatory, if applicable)

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

\* The provision in this Certification relating to child support applies only when the Contractor is an individual.

\*\* Approval of a contract or other agreement will not be granted until the City receives a signed copy of this Certification.

\*\*\* Your social security number may be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Providers who fail to correct their non-filing or delinquency will not have a contract or other agreement issued, renewed, or extended.